

<u>Line</u>	<u>Description</u>	<u>South Dakota</u> <u>Amount</u>
	(a)	(b)
	Materials and Supplies:	
1	13 month average ending 3/31/2015	\$ 761,613
2	Less test year 13 month average	<u>704,005</u>
3	Difference	<u><u>57,608</u></u>
	Fuel Stocks	
4	13 month average ending 3/31/2015	\$ 1,230,078
5	Less test year 13 month average	<u>1,610,408</u>
6	Difference	<u><u>(380,330)</u></u>
	Prepayments	
7	13 month average ending 3/31/2015	\$ 216,487
8	Less test year 13 month average	<u>218,056</u>
9	Difference	<u><u>(1,569)</u></u>
	Customer Advances	
10	13 month average ending 3/31/2015	\$ 255
11	Less test year 13 month average	<u>22,788</u>
12	Difference	<u><u>(22,533)</u></u>
	Customer Deposits	
13	13 month average ending 3/31/2015	\$ 11,358
14	Less test year 13 month average	<u>8,189</u>
15	Difference	<u><u>3,169</u></u>
	Accumulated Provision for Uncollectibles	
16	13 month average ending 3/31/2015	\$ 31,612
17	Less test year 13 month average	<u>37,143</u>
18	Difference	<u><u>(5,531)</u></u>
	Accumulated Provision for Injuries and Damages	
19	13 month average ending 3/31/2015	\$ 36,989
20	Less test year 13 month average	<u>40,928</u>
21	Difference	<u><u>(3,939)</u></u>

**SOURCES:**

Column b, lines 2, 5, 8, 11, 14, 17, and 20: DR 2-28, Attachment A

Column b, lines 1, 4, 7, 10, 13, 16, and 19: Email from Mary Jo Anderson on 4/14/15